REINFORCEMENT ACTIVITY 1

PART B (continued)

21. Post-Closing Trial Balance

The Fitness Center

Post-Closing Trial Balance

May 31, 20 – –

ACCOUNT TITLE	DEBIT	CREDIT
Cash	16 4 1 0 00	
Petty Cash	2 0 0 00	
Accounts Receivable—Breck School	1 3 5 00	
Accounts Receivable—Lincoln School	5 0 00	
Supplies	5 2 0 00	
Prepaid Insurance	8 0 0 00	
Accounts Payable—Dunnel Supplies		5 0 0 00
Accounts Payable—Voiles Office Supplies		1 5 0 00
Caleb Christianson, Capital		17 4 6 5 00
Totals	18 1 1 5 00	18 1 1 5 00

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